

Iowa Department of Education

REPORTING TITLE I EXPENDITURES

Note: All LEAs must report Title I expenditures in order to receive full Title I funding.

For technical assistance on reporting Title I expenditures, contact the Title I Consultant for your particular Area Education Agency (AEA).

At the end of the project year, the district must declare final expenditures and complete the project budget via their Title I application. To initiate the process to report the district's actual Title I expenditures and receive final payment, as applicable, please follow the process outlined for **each** Title I program (general budget, carryover budget, migrant budget, local delinquent budget, SINA budget). Please note that all Title I budgets are to be finalized **prior to July 15**.

The most critical step to reporting Title I expenditures is to first decide if the budget you are reporting on needs to be amended. You need to file an amendment if:

- The total expenditures are less than the approved budget amount.
- The total spent in an expenditure category exceeds the budgeted amount by more than 10 percent.
- There are reimbursable Title I expenditures not included in the approved budget.

Note: If the district needs to file an amendment, please follow through with that process before reporting the Title I expenditures for the program.

Once a Title I application has been approved by the program consultant and Title I administrative consultant, the district will receive an email to that effect. At this point there will only be two options: to add an amendment or finish the budget. After April 15, the **Finish** button will appear on each Title I budget to allow a district to report Title I expenditures as final.

✓ **TIP: The Finish button should NOT be clicked until the end of the project year when expenditures have been made and the district is ready to close out the program following the process outlined in this section.**

To finalize a budget, go to the budget form of the Title I application program. Work your way through the following questions to determine if your district is ready to finalize or needs to complete a budget amendment before finalizing.

Are Title I project expenditures complete? Complete means all costs approved on budget have been paid (exception: salaries and benefits, which are fixed costs).

NO - Title I project expenditures, other than salaries and benefits, are **NOT** complete. You must wait until all Title I expenditures have been paid to close out your budget and then start the process over by answering this question again..

YES – Title I project expenditures, other than salaries and benefits, are complete. The next question is:

Is the following a true statement: A review of our Title I expenditures shows that:

- ***We did not spend less than the approved budget amount;***

- ***We do not want to spend funds for something we did not include in the approved budget; and***
- ***Our expenditures in any category do not exceed the approved amount by more than 10%.***

NO – Our expenditures do **not** meet all three of the conditions above. You must complete an amendment process prior to reporting Title I expenditures as final.

YES – The district Title I contact and/or business manager agree that our expenditures meet all three of the conditions above. You may click the **Finish** button to finalize your program for the current school year and initiate the final payment, as applicable, to your district.

✓ **TIP: You are reminded that the Finish button should not be selected until the user is certain all project budget expenditures are final and accurately listed in the project budget being certified as complete.**

The local education agency is required to report Title I expenditures as final for each approved program (i.e. Title I general and carryover funds, migrant funds, local delinquent funds, SINA funds).